

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, December 13, 2021**  
**the Elementary Conference Room**  
**7:30 PM Central**

1. Call to order and roll call
2. Routine matters
  - 2.a. Review and approve minutes
  - 2.b. Review and approve claims
3. Request to address the Board of Education
4. Reports
  - 4.a. Financial Report
  - 4.b. Board Report
  - 4.c. Superintendent's Report
  - 4.d. Principal's Report
5. New Business
  - 5.a. Discussion and possible approval to attend the National FFA Washington Leadership Conference
  - 5.b. Discussion and possible action regarding varsity golf coop with Wood River
  - 5.c. Discussion and information regarding JH Sports
  - 5.d. Discussion and possible action regarding audit proposals
  - 5.e. Consideration to approve the resignations of Kent Ropers and Tabitha Burmood.
  - 5.f. Review Policies 5001-5005
  - 5.g. Consideration to designate study carrels as surplus
6. Old Business
7. Adjournment

**Regular Meeting of the Shelton Public Schools Board of Education**

**Monday, November 15, 2021**

the Elementary Conference Room

7:30 PM

Vice President Muhlbach called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:30 PM on Monday, November 15, 2021 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2003. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Joe Berglund: Present, Kay Johnson: Present, Chris Lewis: Absent, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present. Present: 5, Absent: 1.

Three visitors were present. Administrators Gannon, Kenton and Meyer were present.

Motion made by Russ Muhlbach seconded by Lisa Stewart to excuse Chris Lewis from tonight's meeting. Vote: Passed

Chris Lewis: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

2. Routine matters

2.a. Review and approve minutes

Motion made by Lisa Stewart seconded by Kay Johnson to approve minutes from the October 11, 2021 regular board meeting as presented. Vote: Passed

Chris Lewis: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

2.b. Review and approve claims

Motion made by Emmy Power seconded by Joe Berglund to approve claims 54603 - 54670 in the amount of \$241,802.56 plus regular payroll. Vote: Passed

Chris Lewis: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

3. Request to address the Board of Education

There were no requests to address the Board of Education.

4. Reports

4.a. Financial Report

Dr. Gannon gave an update on the financial status of the district.

#### 4.b. Board Report

State school board convention is coming up this week. The Americanism committee met this evening. Mrs. Meyer gave a presentation showing how the district is meeting the civics requirements.

#### 4.c. Superintendent's Report

Dr. Gannon reported that the audit went very well and the findings were very similar to what has been in the past. Due to the increased cost of our current firm she has reached out to other companies to get a proposal for next year's audit but hasn't heard back from any of them. Negotiations will begin soon.

#### 4.d. Principal's Report

Current enrollment is 274 students. Grandparents day is Nov 24th 10:30 - 11:30. Four staff members attended ELA training on Nov. 1st. Kim Burr from CHI presented to the JH and HS on dangers of tobacco and vaping. November 10th there was a HOLD drill and drug dogs were in the school. No findings were found. Nov 11th was the annual Veterans Day program complete with the Band, Choir and Student essays.

#### 5. New Business

##### 5.a. Information and discussion regarding a district staffing study.

Dr. Gannon and Carl Dietz presented the staffing summary to the Board.

##### 5.b. Discussion and possible action regarding varsity football for the next two-year cycle.

Motion made by Russ Muhlbach seconded by Joe Berglund to propose Shelton Public School play 6 man football for the 2022-23 season and 2023-24 season of Varsity Football. Vote: Passed  
Chris Lewis: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea  
Yea: 5, Nay: 0, Absent: 1

##### 5.c. Discussion and possible action regarding varsity golf for the next two-year cycle This item is tabled until next month for further information.

##### 5.d. Discussion and information regarding School Improvement External Visit commendations and recommendations

Dr. Gannon shared information regarding the School Improvement External Visit. Goal commendations were made around the considerable effort in terms of addressing the goal to improve scores in Math number sense, including the purchase of a high level PK-12 curriculum and emphasis on professional development. Goal recommendations were made around continuous professional development, consistent fidelity checks, district-wide curriculum

mapping, and clear instructional routines. Over-all District Recommendations included pride in the school (great teachers, students, parents, and community members), positive external communication, commitment to using research based resources and school data; while over-all District commendations revolved around internal communication, identity, and PBIS.

#### 6. Old Business

There was no old business to discuss.

#### 7. Adjournment

Motion made by Emmy Power seconded by Lisa Stewart to adjourn at 9:46 PM. Vote:  
Passed Chris Lewis: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Russ Muhlbach: Yea,  
Emmy Power: Yea, Lisa Stewart: Yea  
Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,  
Emmy Power, Secretary



# Shelton Public Schools

## Check Listing Report

Accounting Cycle: FY21-22; Begin Date: 12/01/2021; End Date: 12/31/2021; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01") ; Created On: 12/10/2021 10:43:02 AM

Check Date	Check Number	Payee	Description	Type	Amount
12/10/2021	54689	A.C. Technologies, LLC	Telephone - Renaming Extensions	Accounts Payable	\$97.50
12/10/2021	54690	Academic Hallmarks, Inc.	Quiz Bowl Questions - Gifted Supplies Sec	Accounts Payable	\$40.00
12/10/2021	54691	AcroMat	Custodial Supplies - Deodorizer, Foam Soap	Accounts Payable	\$710.43
12/10/2021	54691	AcroMat	Custodial Supplies - Urinal Deodorizer	Accounts Payable	\$360.35
12/10/2021	54692	Ask Supply Co., LLC	Custodial Supplies - Mat	Accounts Payable	\$252.42
12/10/2021	54693	Bombeck, Susan L	Preparing Food for External Visitation Committee	Accounts Payable	\$86.50
12/10/2021	54694	Cash-wa Distributing Co.	Custodial Supplies - Tissue	Accounts Payable	\$58.00
12/10/2021	54694	Cash-wa Distributing Co.	Custodial Supplies - Tissue	Accounts Payable	\$116.00
12/10/2021	54695	Central Community College	Professional Development - CPR/Basic First Aid Training	Accounts Payable	\$300.00
12/10/2021	54696	Clipper Publishing Co., Inc.	Minutes	Accounts Payable	\$15.54
12/10/2021	54696	Clipper Publishing Co., Inc.	Subscription Renewals/Winter Sports Posters/Cards	Accounts Payable	\$391.00
12/10/2021	54697	Cornerstone Bank	Rental of Safety Deposit Box	Accounts Payable	\$10.00
12/10/2021	54698	Culligan	RO System Rent w/Pump - Custodial Maint	Accounts Payable	\$45.00
12/10/2021	54699	DAS State Accounting - Central Finance	Distance Learning - Sec	Accounts Payable	\$453.03
12/10/2021	54700	Eakes Office Solutions	Elem/Sec Teaching Supplies - Paper	Accounts Payable	\$179.95
12/10/2021	54700	Eakes Office Solutions	Elem/Sec Teaching Supplies	Accounts Payable	\$167.61
12/10/2021	54700	Eakes Office Solutions	Sec/Elem Teaching Supplies	Accounts Payable	\$89.00
12/10/2021	54700	Eakes Office Solutions	Elem Teaching Supplies	Accounts Payable	\$357.04
12/10/2021	54700	Eakes Office Solutions	Elem Teaching Supplies	Accounts Payable	\$29.96
12/10/2021	54700	Eakes Office Solutions	Teaching-Elem/Sec Supplies - Paper	Accounts Payable	\$189.95
12/10/2021	54700	Eakes Office Solutions	Copy Machines -	Accounts Payable	\$1,994.59
12/10/2021	54701	Educational Service Unit #10	Speech SA Secondary	Accounts Payable	\$2,901.25
12/10/2021	54701	Educational Service Unit #10	Speech Ages 3-4	Accounts Payable	\$4,036.53
12/10/2021	54701	Educational Service Unit #10	Speech Ages Birth - 2	Accounts Payable	\$1,513.70
12/10/2021	54701	Educational Service Unit #10	Audiology School Age Elem	Accounts Payable	\$54.76
12/10/2021	54701	Educational Service Unit #10	Audiology Ages 3-4	Accounts Payable	\$13.69
12/10/2021	54701	Educational Service Unit #10	Audiology School Age Sec	Accounts Payable	\$54.76
12/10/2021	54701	Educational Service Unit #10	Speech SA Elementary	Accounts Payable	\$11,731.16
12/10/2021	54701	Educational Service Unit #10	Audiology Birth-2	Accounts Payable	\$13.69
12/10/2021	54701	Educational Service Unit #10	Deaf Education Secondary	Accounts Payable	\$280.77
12/10/2021	54701	Educational Service Unit #10	Deaf Education Elem	Accounts Payable	\$561.54
12/10/2021	54701	Educational Service Unit #10	OT Ages 3-4	Accounts Payable	\$239.46
12/10/2021	54701	Educational Service Unit #10	OT Birth-2	Accounts Payable	\$239.46
12/10/2021	54701	Educational Service Unit #10	Psychology Secondary	Accounts Payable	\$1,745.67
12/10/2021	54701	Educational Service Unit #10	Psychology Elem	Accounts Payable	\$1,745.67
12/10/2021	54701	Educational Service Unit #10	Psychology Ages 3-4	Accounts Payable	\$436.42

12/10/2021	54701	Educational Service Unit #10	Psychology Ages B-2	Accounts Payable	\$436.42
12/10/2021	54701	Educational Service Unit #10	PT Secondary	Accounts Payable	\$534.35
12/10/2021	54701	Educational Service Unit #10	PT Elem	Accounts Payable	\$534.35
12/10/2021	54701	Educational Service Unit #10	PT 3-4	Accounts Payable	\$133.59
12/10/2021	54701	Educational Service Unit #10	PT B-2	Accounts Payable	\$133.59
12/10/2021	54701	Educational Service Unit #10	SPED Supervision Sec	Accounts Payable	\$923.16
12/10/2021	54701	Educational Service Unit #10	SPED Supervision Elem	Accounts Payable	\$923.16
12/10/2021	54701	Educational Service Unit #10	SPED Preschool 3-4	Accounts Payable	\$207.89
12/10/2021	54701	Educational Service Unit #10	SPED Preschool B-2	Accounts Payable	\$207.89
12/10/2021	54701	Educational Service Unit #10	Vocational Secondary	Accounts Payable	\$316.02
12/10/2021	54701	Educational Service Unit #10	LMHPS - SA - ESSER III	Accounts Payable	\$500.00
12/10/2021	54701	Educational Service Unit #10	LMHPS - Elem - ESSER III	Accounts Payable	\$500.00
12/10/2021	54701	Educational Service Unit #10	OT School Age Sec.	Accounts Payable	\$957.84
12/10/2021	54701	Educational Service Unit #10	OT School Age Elem	Accounts Payable	\$957.84
12/10/2021	54702	Furbys Plumbing	Custodial Repair/Maint - Replace pipe in wall in Science Room	Accounts Payable	\$343.00
12/10/2021	54702	Furbys Plumbing	Custodial repair/maint - science room	Accounts Payable	\$250.00
12/10/2021	54703	Heartland Disposal, Inc.	Trash Removal	Accounts Payable	\$299.00
12/10/2021	54704	Hobby Lobby Stores, Inc	Art Supplies	Accounts Payable	\$31.97
12/10/2021	54705	Hometown Leasing	Copy Machine Lease	Accounts Payable	\$641.05
12/10/2021	54706	HRdirect	Poster Guard 1- Hear - State/Fed/Local Renewal - Labor Law Posters	Accounts Payable	\$84.99
12/10/2021	54707	J.W. Pepper & Son, Inc.	Music - Choir	Accounts Payable	\$57.98
12/10/2021	54707	J.W. Pepper & Son, Inc.	Music - Choir	Accounts Payable	\$15.60
12/10/2021	54707	J.W. Pepper & Son, Inc.	Music Supplies - Band	Accounts Payable	\$14.99
12/10/2021	54708	K & K	Transportation Fuel	Accounts Payable	\$1,287.82
12/10/2021	54709	Kropp, Alexandra K.	Pay Mileage to go to TVC Volleyball Meeting	Accounts Payable	\$62.72
12/10/2021	54710	KSB School Law PC LLO	Title IX Employee Training	Accounts Payable	\$75.00
12/10/2021	54711	L and N Enterprises	Dismount and mount new tires Bus #3	Accounts Payable	\$50.00
12/10/2021	54711	L and N Enterprises	Bus #15 M Inspection	Accounts Payable	\$114.50
12/10/2021	54711	L and N Enterprises	Vehicle Inspection - Bus #3	Accounts Payable	\$226.50
12/10/2021	54711	L and N Enterprises	Vehicle Inspection - Bus #13-1	Accounts Payable	\$414.50
12/10/2021	54711	L and N Enterprises	Vehicle Inspection - Bus #1	Accounts Payable	\$100.00
12/10/2021	54711	L and N Enterprises	White Chevy Van Inspection	Accounts Payable	\$50.00
12/10/2021	54711	L and N Enterprises	Van SV-1 Inspection	Accounts Payable	\$50.00
12/10/2021	54711	L and N Enterprises	Van SV-2 Inspection	Accounts Payable	\$114.00
12/10/2021	54711	L and N Enterprises	Red Freestyle Inspection	Accounts Payable	\$50.00
12/10/2021	54711	L and N Enterprises	Blue Taurus Inspection	Accounts Payable	\$50.00
12/10/2021	54711	L and N Enterprises	Bus #16-M Inspection	Accounts Payable	\$114.50
12/10/2021	54712	Larry's Market	Science Supplies/ HS SPED Supplies	Accounts Payable	\$30.42
12/10/2021	54713	Lincoln Marriott Cornhusker	P. Lowe - Acct # GV1035 - Convention	Accounts Payable	\$192.00
12/10/2021	54714	Matheson Tri-Gas, Inc.	Ag Supplies - Welding	Accounts Payable	\$75.65
12/10/2021	54715	MCI	Telephone	Accounts Payable	\$62.19
12/10/2021	54716	Nationwide	Treasurer's Bond	Accounts Payable	\$100.00
12/10/2021	54717	Nebraska Central Telephone Co	Telephone	Accounts Payable	\$325.16

12/10/2021	54718	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$31.58
12/10/2021	54718	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$3,652.96
12/10/2021	54718	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$56.93
12/10/2021	54718	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$816.67
12/10/2021	54719	Omaha Marriott Downtown - Capitol District	Acct #CP568 - S. Gannon, L. Stewart, K. Johnson, E. Power, C. Lewis - State Convention	Accounts Payable	\$1,678.00
12/10/2021	54720	One Source The Background Check Company	Background Check - Board Fees	Accounts Payable	\$30.00
12/10/2021	54721	Optum	FSA Plan	Accounts Payable	\$150.00
12/10/2021	54722	Petersen, Casey V	Reimbursement - Van was out of fuel, used personal credit card to fill up school van with gas	Accounts Payable	\$28.50
12/10/2021	54723	rSchoolToday (DWC)	Reg. Inst. Tech Software - Renewal -Widgets	Accounts Payable	\$75.00
12/10/2021	54724	Shelton School Lunch Fund	Board Misc - Breakfast for Teachers	Accounts Payable	\$50.00
12/10/2021	54724	Shelton School Lunch Fund	Lunch for External Visitation Committee	Accounts Payable	\$93.00
12/10/2021	54725	Shelton School Petty Cash	Petty Cash Reimbursement - 11-15-21-12-6-21	Accounts Payable	\$2,025.29
12/10/2021	54726	SpecialNeedsWare, Inc DBA	SPED Secondary - Student License for Transition Curriculum	Accounts Payable	\$118.00
12/10/2021	54727	SYNCB/AMAZON	ESSER II, Admin Supplies, Sec Teach, Office Supplies, Elem/Sec Misc. Elem SPED	Accounts Payable	\$487.01
12/10/2021	54728	Village Of Shelton	Water/Sewage	Accounts Payable	\$1,010.59
12/10/2021	54729	Willis Repair, LLC	Custodial Supplies	Accounts Payable	\$133.54
12/10/2021	54729	Willis Repair, LLC	Vehicle Maint- Parts	Accounts Payable	\$792.96
12/10/2021	54730	Woodward Disposal Service, Inc.	Document Destruction	Accounts Payable	\$25.00
12/10/2021	54731	Yanda's Music	Music Supplies	Accounts Payable	\$54.00
12/10/2021	54731	Yanda's Music	Music Supplies - Instrument Repair	Accounts Payable	\$29.00
12/10/2021	54731	Yanda's Music	Music Supplies - Reeds	Accounts Payable	\$18.00
<b>Sub Total</b>					<b>\$55,418.07</b>

# Shelton Public Schools

## Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 54677; End Check Number: 54731; Check Status: Paid; Created On: 12/10/2021 10:50:29 AM

Bank	Account Number				
Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
Cornerstone Bank	031038968				
12/13/2021	54677	Payroll Liability	Principal Life Insurance Co	\$940.69	Paid
12/13/2021	54678	Payroll Liability	Aflac	\$2,115.86	Paid
12/13/2021	54679	Payroll Liability	Blue Cross Blue Shield	\$54,600.55	Paid
12/13/2021	54680	Payroll Liability	Colonial Life & Accident Insurance Co	\$39.75	Paid
12/13/2021	54681	Payroll Liability	Companion Insurance Company	\$109.50	Paid
12/13/2021	54682	Payroll Liability	Credit Management Services, Inc.	\$207.64	Paid
12/13/2021	54683	Payroll Liability	Dist. 19 Payroll Acct.	\$6,962.78	Paid
12/13/2021	54684	Payroll Liability	District 19 Payroll Acct.	\$45,781.17	Paid
12/13/2021	54685	Payroll Liability	Horace Mann Life Insurance Co	\$50.00	Paid
12/13/2021	54686	Payroll Liability	Payroll Account - Dist 19	\$600.00	Paid
12/13/2021	54687	Payroll Liability	Shelton School Payroll Acct.	\$39,387.85	Paid
12/13/2021	54688	Payroll Liability	Vision Service Plan	\$513.68	Paid
12/10/2021	54689	Accounts Payable	A.C. Technologies, LLC	\$97.50	Paid
12/10/2021	54690	Accounts Payable	Academic Hallmarks, Inc.	\$40.00	Paid
12/10/2021	54691	Accounts Payable	AcroMat	\$1,070.78	Paid
12/10/2021	54692	Accounts Payable	Ask Supply Co., LLC	\$252.42	Paid
12/10/2021	54693	Accounts Payable	Bombeck, Susan L	\$86.50	Paid
12/10/2021	54694	Accounts Payable	Cash-wa Distributing Co.	\$174.00	Paid
12/10/2021	54695	Accounts Payable	Central Community College	\$300.00	Paid
12/10/2021	54696	Accounts Payable	Clipper Publishing Co., Inc.	\$406.54	Paid
12/10/2021	54697	Accounts Payable	Cornerstone Bank	\$10.00	Paid
12/10/2021	54698	Accounts Payable	Culligan	\$45.00	Paid
12/10/2021	54699	Accounts Payable	DAS State Accounting - Central Finance	\$453.03	Paid
12/10/2021	54700	Accounts Payable	Eakes Office Solutions	\$3,008.10	Paid
12/10/2021	54701	Accounts Payable	Educational Service Unit #10	\$32,834.63	Paid
12/10/2021	54702	Accounts Payable	Terry L. Furby	\$593.00	Paid
12/10/2021	54703	Accounts Payable	Heartland Disposal, Inc.	\$299.00	Paid
12/10/2021	54704	Accounts Payable	Hobby Lobby Stores, Inc	\$31.97	Paid
12/10/2021	54705	Accounts Payable	Hometown Leasing	\$641.05	Paid
12/10/2021	54706	Accounts Payable	HRdirect	\$84.99	Paid
12/10/2021	54707	Accounts Payable	J.W. Pepper & Son, Inc.	\$88.57	Paid
12/10/2021	54708	Accounts Payable	K & K	\$1,287.82	Paid
12/10/2021	54709	Accounts Payable	Kropp, Alexandra K.	\$62.72	Paid
12/10/2021	54710	Accounts Payable	KSB School Law PC LLO	\$75.00	Paid
12/10/2021	54711	Accounts Payable	L and N Enterprises	\$1,334.00	Paid
12/10/2021	54712	Accounts Payable	Larry's Market	\$30.42	Paid
12/10/2021	54713	Accounts Payable	Lincoln Marriott Cornhusker	\$192.00	Paid
12/10/2021	54714	Accounts Payable	Matheson Tri-Gas, Inc.	\$75.65	Paid
12/10/2021	54715	Accounts Payable	MCI	\$62.19	Paid
12/10/2021	54716	Accounts Payable	Nationwide	\$100.00	Paid
12/10/2021	54717	Accounts Payable	Nebraska Central Telephone Co	\$325.16	Paid
12/10/2021	54718	Accounts Payable	Nebraska Public Power Dist.	\$4,558.14	Paid
12/10/2021	54719	Accounts Payable	Omaha Marriott Downtown - Capitol District	\$1,678.00	Paid
12/10/2021	54720	Accounts Payable	One Source The Background Check Company	\$30.00	Paid
12/10/2021	54721	Accounts Payable	Optum	\$150.00	Paid
12/10/2021	54722	Accounts Payable	Petersen, Casey V	\$28.50	Paid
12/10/2021	54723	Accounts Payable	rSchoolToday (DWC)	\$75.00	Paid
12/10/2021	54724	Accounts Payable	Shelton School Lunch Fund	\$143.00	Paid

12/10/2021	54725	Accounts Payable	Shelton School Petty Cash	\$2,025.29	Paid
12/10/2021	54726	Accounts Payable	SpecialNeedsWare, Inc DBA	\$118.00	Paid
12/10/2021	54727	Accounts Payable	SYNCB/AMAZON	\$487.01	Paid
12/10/2021	54728	Accounts Payable	Village Of Shelton	\$1,010.59	Paid
12/10/2021	54729	Accounts Payable	Kevin Willis	\$926.50	Paid
12/10/2021	54730	Accounts Payable	Woodward Disposal Service, Inc.	\$25.00	Paid
12/10/2021	54731	Accounts Payable	Yanda's Music	\$101.00	Paid
<b>Sub Total</b>				<b>\$206,727.54</b>	
<b>Grand Total</b>				<b>\$206,727.54</b>	

**DISTRICT 19 FINANCIAL STATUS AS OF November 30,2021**

**CASH RESERVES:**

GENERAL FUND CASH RESERVE	(11/30/21 Interest + \$752.98)	\$269,089.64
SPECIAL BUILDING CASH RESERVE	(11/30/21 Interest + \$146.82)	\$66,236.37

**TOTAL CASH RESERVE ACCOUNTS: \$335,326.01**

**SAVINGS:**

GENERAL FUND CR SAVINGS 5882		\$295,533.94
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**\$295,533.94**

UNEMPLOYMENT SAVINGS #5891		\$26,558.22
VEH/BUS ACQ. Savings #9457		\$41,891.66
TECHNOLOGY ACQ SAVINGS # 5918		\$51,199.74
PARKING LOT DEPR. SAVINGS #5909		\$70,298.55
BAND UNIFORM SAVINGS #5900		\$0.10
HVAC Savings #9475		\$89,013.48

**TOTAL DEPRECIATION SAVINGS: \$278,961.75**

**TOTAL SAVINGS: \$574,495.69**

**TOTAL OF DISTRICT FUNDS: \$909,821.70**

<b>TAXES:</b>	<b><u>GENERAL</u></b>	<b><u>BUILDING</u></b>	<b><u>FUND TOTALS:</u></b>	
BUFFALO	\$54,782.88	\$1,096.34	GENERAL	\$564,623.58
HALL	\$12,966.16	\$289.67	DEPRECIATION	\$278,961.75
ADAMS	\$0.00	\$0.00	LUNCH	\$22,162.68
KEARNEY	\$9.08	\$0.22	SPECIAL BLDG	66,236.37
<b>TOTAL TAXES</b>	<b>\$67,758.12</b>	<b>\$1,386.23</b>		

**SHELTON PUBLIC SCHOOLS: GENERAL FUND MONTHLY COMPARISION**

	2020-21	2021-22		2020-21	2021-22
Sept. Expenditures Reported @ Board Mtg	\$221,441.00	\$238,035.00	Mar. Expenditures Reported @ Board Mtg	202,274.00	
Sept. Net Payroll	\$154,292.00	\$152,435.00	Mar. Net Payroll	151,673.00	
Sept. EOM Expenditures	-	-	Mar. EOM Expenditures	-	-
Total Sept. Expenditures	<b>\$ 375,733.00</b>	<b>\$ 390,470.00</b>	Total Mar. Expenditures	<b>353,947.00</b>	
Percent of Budget Spent	5.08%	5.21%	Accumulated Totals	<b>\$ 2,559,255.00</b>	<b>\$ -</b>
Cash On Hand	<b>\$ 1,279,562.89</b>	<b>\$1,454,002.00</b>	Percent of Budget Spent	4.79%	0.00%
			Cash On Hand	<b>\$ 670,187.00</b>	
Oct. Expenditures Reported @ Board Mtg	220,279.00	\$241,803.00	April Expenditures Reported @ Board Mtg	204,634.00	
Oct. Net Payroll	153,801.00	\$150,362.00	April Net Payroll	153,248.00	
Oct. EOM Expenditures			April EOM Expenditures	-	-
Total Oct. Expenditures	<b>\$374,080.00</b>	<b>\$392,165.00</b>	Total April Expenditures	<b>357,882.00</b>	-
Accumulated Totals	<b>\$ 749,813.00</b>	<b>\$ 782,635.00</b>	Accumulated Totals	<b>\$ 2,917,137.00</b>	<b>\$ -</b>
Percent of Budget Spent	5.06%	5.24%	Percent of Budget Spent	4.84%	0.00%
Cash On Hand	<b>\$ 1,238,265.00</b>	<b>\$1,201,721.00</b>	Cash On Hand	<b>\$ 651,643.00</b>	
Nov. Expenditures Reported @ Board Mtg	\$225,593.00	\$94,208.00	May Expenditures Reported @ Board Mtg	251,846.00	
Nov. Total Payroll	\$157,908.00	\$267,463.00	May Net Payroll	154,483.00	
Nov. EOM Expenditures	-	-	May EOM Expenditures	-	-
Total Nov. Expenditures	<b>\$383,501.00</b>	<b>\$361,671.00</b>	Total May Expenditures	<b>406,329.00</b>	
Accumulated Totals	<b>\$ 1,133,314.00</b>	<b>\$1,144,306.00</b>	Accumulated Totals	<b>\$ 3,323,466.00</b>	<b>\$ -</b>
Percent of Budget Spent	5.19%	4.83%	Percent of Budget Spent	5.50%	0.00%
Cash On Hand	<b>\$ 946,507.90</b>	<b>\$909,822.00</b>	Cash On Hand	<b>\$ 1,435,584.00</b>	
Dec. Expenditures Reported @ Board Mtg	217,069.00		June Expenditures Reported @ Board Mtg	230,250.00	
Dec. Net Payroll	152,404.00		June Net Payroll	145,871.00	
Dec. EOM Expenditures		-	June EOM Expenditures	-	-
Total Dec. Expenditures	<b>369,473.00</b>		Total June Expenditures	<b>376,121.00</b>	-
Accumulated Totals	<b>\$ 1,502,787.00</b>	<b>\$ 909,822.00</b>	Accumulated Totals	<b>\$ 3,699,587.00</b>	<b>\$ -</b>
Percent of Budget Spent	5.00%	0.00%	Percent of Budget Spent	5.09%	0.00%
Cash On Hand	<b>\$ 667,873.95</b>		Cash On Hand	<b>\$ 1,425,759.00</b>	
Jan. Expenditures Reported @ Board Mtg	197,420.00		July Expenditures Reported @ Board Mtg	286,319.00	
Jan. Net Payroll	148,885.00		July Net Payroll	146,403.00	
Jan. EOM Expenditures	-	-	July EOM Expenditures	-	-
Total Jan. Expenditures	<b>346,305.00</b>		Total July Expenditures	<b>432,722.00</b>	
Accumulated Totals	<b>\$ 1,849,092.00</b>		Accumulated Totals	<b>\$ 4,132,309.00</b>	<b>\$ -</b>
Percent of Budget Spent	4.69%	0.00%	Percent of Budget Spent	5.86%	0.00%
Cash On Hand	<b>\$ 801,434.00</b>		Cash On Hand	<b>\$ 1,110,707.00</b>	
Feb. Expenditures Reported @ Board Mtg	206,032.00		August Expenditures Reported @ Board Mtg	\$217,765.00	
Feb. Net Payroll	150,184.00		August Net Payroll	\$171,935.00	
Feb. EOM Expenditures	-	-	August EOM Expenditures	-	-
Total Feb. Expenditures	<b>356,216.00</b>		Total August Expenditures	<b>389,700.00</b>	
Accumulated Totals	<b>\$ 2,205,308.00</b>		Accumulated Totals	<b>\$ 4,522,009.00</b>	<b>\$ -</b>
Percent of Budget Spent	4.82%	0.00%	<b>BUDGET</b>	<b>\$7,389,889.00</b>	<b>\$7,491,037.00</b>
Cash On Hand	<b>\$ 759,347.00</b>		<b>TOTAL % OF BUDGET SPENT =</b>	<b>62.21%</b>	
			Cash On Hand	<b>\$ 785,296.00</b>	

# **Superintendent Report for December 2021**

## **Grant Update:**

- Unfortunately we were not awarded the Nutrition Equipment grant to replace the dishwasher. Sue and I will work together to see if we can find an alternative solution. Depending on the condition of the dishwasher, we may try and apply again next year.

## **Safety Team**

- The Safety Team met August 31, 2021 to discuss room numbering, clear safety bags, discuss safety concerns, and schedule CPR training. CPR training was conducted on December 6.
- Next meeting is scheduled for February 8, 2022. Shelton law enforcement has been invited to attend. One agenda item is to debrief the school shooting that occurred at Oxford high school and make sure we have protocols in place to consult with law enforcement when concerns are reported.

## **Varsity Golf Coop:**

- WR has it on their December agenda to approve the varsity golf for the 21-22 and 22-23 school year
- We will not provide a coach or busing. Our golfer has parent permission to drive himself to WR and then will get on the WR bus to go to practice and meets.
- I added this to the agenda as a possible action item to see if the board would like to go ahead and approve the coop for the 22-23 school year.

## **QCPUF HVAC Project**

Engineering Technologies Inc. will likely be at the January board meeting to update the board on this project. The tentative timeline will most likely be a call for bids in January with selection and equipment order in February for work to begin in the summer.

## **Trip Request Protocols**

I have been working on some written protocols and procedures for requesting trips in an effort to provide some consistency, clarity, and guidance around the process. I attached a draft copy of the protocols and a trip request form for feedback from the board.

## **Winter Board Retreat**

- Do we want to schedule a date for a winter board retreat?
- How do we want to structure that time together? Do we want to engage in a strategic planning session?

Respectfully Submitted,

Dr. Gannon

## [Trip Request Form](#)

### In-State Trip Requests:

- Trips such as NSAA certified state tournaments and competitions will be paid for students and coaches by the district and no request form is needed.
  - The district pays for registration fees, tickets, travel, room, and food for All State selections to band and choir for both the student and the sponsor and no request form is needed.
- All other in-state trip request forms must be submitted to the School Board for approval at least 3 months prior to the trip departure date.
  - Cost of the trip for students and sponsors will be the responsibility of the club, group, or organization which includes registrations, excursion fees, meal expenses, and hotels.
  - Cost of the school vehicle, fuel, and substitute (if needed) will be the responsibility of the district.

### Out of State Trip Requests:

- Request forms must be submitted to the School Board for approval at least 6 months prior to the trip departure date.
- Cost of the trip will be the responsibility of the club, group, or organization which includes registrations, excursion fees, meal expenses, hotels, and flights.
  - Cost of the sponsor's registration fees, excursions, meal expenses and hotels, and flights will be the responsibility of the club, group, or organization. The cost of the substitute (if needed) will be the responsibility of the district.
  - The district will be responsible for providing a substitute (if needed) and transportation to and from the airport, or if the trip is within driving distance the sponsor may drive a school vehicle and the district will cover the cost of fuel.

### International Trip Requests:

- Request forms must be submitted to the School Board for approval at least 1 year prior to the trip departure date.
- Cost of the trip will be the responsibility of the club, group, or organization which includes registrations, excursion fees, meal expenses, hotels, and flights.
  - Cost of the sponsor's registration fees, excursions, meal expenses and hotels, and flights will be the responsibility of the club, group, or organization. The cost of the substitute (if needed) will be the responsibility of the district.
  - The school will be responsible for providing a substitute (if needed) and transportation to and from the airport.

School Sponsored Trip Request Form

Name of the school club, organization, or group requesting this trip:

\_\_\_\_\_

Date request was submitted: \_\_\_\_\_ Dates of the trip: \_\_\_\_\_

Sponsor's Name: \_\_\_\_\_

Additional supervisor's name (s): \_\_\_\_\_

General description of the trip: (e.g. Where, purpose, educational outcomes, connection to standards, etc.)

Who is eligible to attend? How are students selected if there is a selection process?

\_\_\_\_\_

\_\_\_\_\_

Cost to the organization: \_\_\_\_\_

Cost to the students: \_\_\_\_\_

Cost to the district: \_\_\_\_\_

Will the organization do fundraising for this trip? If so, what type of fundraising will be conducted?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Additional notes or comments regarding cost:

\_\_\_\_\_

Approval of principal: \_\_\_\_\_

To: Board of Education  
From: Jeff Kenton  
Date: December 13, 2021  
Re: Board Report

- Current Enrollment: 272 Students
  - 3 new students enrolled and started last week
  - 7 new students enrolled to begin after Winter Break
- Paraprofessionals
  - Carlie Hawks has accepted an internship at Richard Young. She will be receiving a degree in Social Work.
  - Amy Cheney has accepted a position to take her place, but we will be moving some paras around to maximize their strengths.
- Professional Development
  - December 6th
    - All Staff Meeting Discussing Student Based Decisions
    - Crisis Team Meeting
    - HS/Elem Staff Meeting
    - Staff Planning Time
      - Backward plan from Semester Tests
      - Plan for Bell to Bell Lessons
      - Techniques from Professional Developments
        - Learning Targets
        - Success Criteria
        - Target Task Alignment
        - Student Teaming
- Activities
  - Winter Concerts
    - Elementary was held on December 7th
    - High School will be held on December 14th
  - JHGB will finish up this week
  - JHBB started on Monday with 14 participants
  - JH Wrestling has finished up their season
  - HS Wrestling has started their season with 7 participants
  - HS GBB and BBB has begun their season with 14 boys out and 14 girls out
  - The Speech team has also started practicing and they have had 17 students signed up.
  - Bulldog Walking Club has walked 2,100 miles total
    - A Big Thank You to Mrs. Meyer for taking on the BWC!

**Respectfully Submitted,**

**Jeff Kenton**

Request to attend National FFA Leadership Conference in Washington DC:  
Submitted by: Ms. Horak

For the first time in a couple of years due to COVID, the National FFA Organization is offering the Washington Leadership Conference (WLC) in Washington D.C. I have had students express interest in attending this conference. It is held throughout the summer, we would select one week in either June or July and fly to D.C. to attend. I would like to put in a request with the School Board to allow us to attend this conference, taking no more than 4 FFA members. We would use FFA funds, donations from the FFA Booster Club, and individual student fundraising as needed to cover the cost of the flights and the conference itself.

If approved, the students would spend 5 days in Washington D.C. with FFA members from across the country, learning how they can make an impact on their community. The goal would be to take high school FFA members who can really benefit from attending this event. I would use an application process to determine who would attend. In addition to the hands-on learning, they would also have the opportunity for guided tours of the D.C. area. This is a very different experience from that offered through a typical tour of Washington D.C.

The potential expenses of the school could include van transportation to and from the airport, and my travel expenses as a sponsor unless they would prefer that comes out of the FFA funds as well.



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

503 WEST THIRD STREET  
GRAND ISLAND, NEBRASKA 68801  
T: 308.382.3400 F: 308.382.7644

[DANACOLE.COM](http://DANACOLE.COM)

December 2, 2021

Board of Education  
Shelton Public School  
P.O. Box 610  
Shelton, NE 68876

To Whom It May Concern:

We appreciate this opportunity to provide services to Shelton Public School.

The enclosed provides information regarding our Firm, including a brief history, services we provide and our proposal to provide services. We take great pride in our Firm and believe we can provide the type of services you may need.

As you review this information, please do not hesitate to call us at 308.382.3400 if you have any questions or need further clarification.

Thank you for allowing us to prepare the enclosed proposal.

Yours truly,

MITCHELL L. INMAN, JR., CPA  
For the Firm

e-mail: [inman@danacole.com](mailto:inman@danacole.com)

MLI:jlb

Enclosures

## DANA F. COLE & COMPANY, LLP

Dana F. Cole & Company, LLP is one of the oldest and largest local firms of Certified Public Accountants in the state of Nebraska. Since our founding in 1915 by Mr. Dana F. Cole, we have experienced a strong rate of growth over the years due primarily to our continuing active efforts to meet the needs of our clients. Over the past years, the Firm has expanded and currently maintains 26 registered offices in the following states:

Nebraska • Kansas • Michigan • Minnesota • Missouri • Wyoming

Dana F. Cole & Company, LLP, with 95 professional accountants on our staff, successfully completed our thirteenth peer review in 2020. The Certified Public Accountants within our Firm are active members of the American Institute of Certified Public Accountants and the various state societies. Our Firm is a member of AGN International. This association represents 80 countries, has 200 member firms with approximately 9,559 staff members. The association provides a valuable resource for even the most specialized needs.

The mission of Dana F. Cole & Company, LLP is to provide the most comprehensive professional services while adhering to the highest standards of quality. Our foundation is built with a singular focus on the client and our basic knowledge of their world. We seek to maintain a long-term professional relationship with our clients. This allows us to provide services that are consistent, beneficial and appropriate for their current goals and needs as well as their lifetime plans. We plan for continued growth to enable us to increase and expand our ability to provide expertise over a broad range of professional services, while becoming more accessible to present and future clients. We strive to meet our employees' needs so they may progress as a member of our firm and our profession and take pride in our ability to achieve the best results possible for our clients.

## PURPOSES & AIMS

Dana F. Cole & Company, LLP provides a broad range of professional services as well as specializes in several industries and technical areas. These services include tax services, estate and financial planning, accounting and auditing, general accounting, data processing, general business service and advice, management consulting, pension and profit sharing plans, and special projects. While we serve clients in virtually every major industry, some of the industries in which we serve a large number of clients are: agri business, colleges and universities, contractors, farming and ranching, financial institutions, governmental units, health care, manufacturing, non-profit organizations, professional and other services, retail, utilities and wholesale.

With our offices located in various communities and trade areas throughout Nebraska, Kansas, Michigan, Minnesota, Missouri and Wyoming, we serve our clients efficiently and effectively, respond to their needs in a timely manner, provide information that is pertinent to them, and are aware of local matters that affect them. When needed, we utilize other offices within our firm to assist with large clients, complex technical matters, and clients requiring special expertise. As a member of AGN International, we are able to call upon other member firms for national and international assistance and special expertise.

Our firm strives to continually improve the quality of service to our clients. We wish to maintain a long-term relationship with our clients and furnish them with the services they want and need. We continue to develop our industry and technical specialties, inform clients of the many services we provide and regularly review with our clients, their present situation, goals, needs and lifetime plans so that we may assist them in meeting the challenges of today and tomorrow.

While we have the expertise and background of a large professional organization, we operate in a personal environment through our local offices. This enables our firm to be more aware of what is happening in our clients' world.

Our firm remains committed to providing services in the best interest of our clients.

## SERVICES WE PROVIDE

Dana F. Cole & Company, LLP provides a full range of accounting, auditing, tax, data processing and management advisory services to more than 18,000 clients. The following is an overview of these services.

Accounting and auditing services are provided to clients of all sizes and specialties. In our work, we acquire intimate knowledge of a client's financial and administrative operation, and use a constructive approach to recommend, where appropriate, procedures to strengthen the organization and provide comments on accounting and administrative controls in operations. These services include the preparation of annual financial statements for an entity as well as personal financial statements for its owners.

General accounting services that we offer also include general accounting assistance and the preparation of compilation reports for interim and annual periods. Our services include bookkeeping services, financial statements (monthly or quarterly), reconciling bank accounts, accounts receivable, accounts payable, and payroll, including the quarterly returns. We regularly assist clients with accounting problems that may be encountered at any time during the year. These services include preparation of various payrolls, personal property and other compliance reports and assistance with budgeting and cash management.

Tax services include constructive and creative tax planning; preparation of various documents and forms for reporting income for individuals, partnerships, corporations, trusts, pension and profit-sharing plans and estates; representation of clients at administrative proceedings before the various taxing authorities and other tax services as needed.

Estate and financial planning are an important part of services that we offer to our clients. Our Firm is regularly involved in the development of long-range family financial plans. These services include personal financial planning, estate planning including establishment of trusts and gifting programs, as well as pension and profit sharing plans.

Data processing services routinely include the processing of payroll, accounts receivable, accounts payable, general ledgers, and financial statements. We offer services to remote terminals, design and write custom programs, develop and install data processing systems including selection of hardware and software and provide consultation and feasibility studies to meet clients' needs. Our accounting expertise, along with our thirty years of data processing experience, provides a major advantage to clients in need of these services.

Management advisory services are offered to clients on a continuing basis. We believe we are our client's business consultant. We are available to review and make recommendations

regarding accounting systems, cost systems, management information systems, operating controls and employee benefit programs. In addition, we provide an ongoing review of management reports to note items of significance, assist in negotiations with banks, provide guidance and assistance in establishing a business, assist with implementation and review of matters related to a specific profession, such as fee schedules.

We provide electronic newsletters describing in non-technical terms, the latest developments in accounting, financial reporting, taxation, and specific items of importance to the particular profession. In addition, we will conduct seminars on current issues affecting these matters.

## QUALITY CONTROL

Our firm is committed to the maintenance of the highest standards of professionalism and quality control. Accordingly, we support the nine elements of quality control as prescribed and adopted by the American Institute of Certified Public Accountants.

Our firm and each one of our partners and staff who are certified public accountants are members of the American Institute of Certified Public Accountants and various State Societies of Certified Public Accountants. In addition, our firm is a member of AGN International. This organization is an association of certified public accounting firms located throughout the world who are dedicated to the development and maintenance of the highest professional standards. Among the requirements for membership in the association is the development of a comprehensive quality control system. We feel our membership in AGN International and our internal quality control system enable us to offer our clients the highest level of quality in professional services.

Our firm is a registered member of the Private Companies Practice Section, the Center for Audit Quality and the Employee Benefit Plan Audit Quality Center. We successfully completed our thirteenth peer review in 2020. We have also completed the continuing education qualification requirements of the government auditing standards.

## AUDIT APPROACH

Our firm employs a risk assessment approach in the performance of audit engagements. Through this approach, audit programs are designed around the assessed risk that individual financial statement assertions are materially misstated. This assessment of risk then serves as the basis for the design of further audit procedures.

The first step in the process is to perform “risk assessment procedures” (for example, inquiry, observation, or review of documents) to gather information and to further our understanding of your business and environment, including your internal controls. We place a strong emphasis on gaining an understanding of our clients’ activities and controls. We want to ultimately become familiar with your accounting controls, and your organization as a whole, during our planning phase of the audit. We will then focus our audit procedures to areas where we have assessed higher risk, thereby increasing audit efficiency.

Once we have assessed the risk of material misstatement, we will design “further audit procedures” in response to these risks. There are two types of “further audit procedures” that we will use: test of controls and substantive procedures. Often we will perform a combination of these two types of procedures. At the conclusion of our audit, we will evaluate the results of our procedures and reach a conclusion as to whether the financial statements are presented fairly in all material respects. Finally, we will evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.

We will plan the audit work to be performed so as to ensure the maximum in effectiveness while maintaining an optimum level of efficiency.

At the conclusion of our engagement, we will meet with management to review the financial statements, management letter and discuss the results of our audit. We will also meet with the Board of Directors as requested, to present the audit.

## UNDERSTANDING OF THE ENGAGEMENT

We understand the engagement to be a financial audit of the records of Shelton Public School for the years ending August 31, 2022, 2023, and 2024.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*.

## PROPOSED FEES

Our maximum fees, based upon our understanding of the engagement, will be as follows:

<u>Year Ended</u>	<u>Audit Fee</u>	<u>Travel/Other Expenses</u>	<u>Total</u>
August 31, 2022	\$12,000	\$350	\$12,350
August 31, 2023	\$13,500	\$350	\$13,850
August 31, 2024	\$14,750	\$350	\$15,100

Should the School District need a Single Audit as required under the Uniform Guidance of the General Accounting Office, we would also charge the School District an additional \$6,000 in any year in which such an audit is required.

This proposal provides for 10 copies of the report. Additional copies will be provided at a nominal fee.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting Shelton Public School. You should feel free to call us at any time in this regard. Our fee for this service would normally be at no charge for a short discussion or telephone response to questions. However, if the matter developed into the preparation of a report, budget, plan or research, it would be billed at our normal rates for the individuals involved ranging from \$75 to \$210 per hour, or a specific fee to be quoted.

Statements would be rendered monthly for any services provided. Payments of said statements are due within thirty days.

Upon acceptance of our proposal, an engagement letter outlining the terms and our understanding of this engagement would be prepared for approval by the appropriate parties.

## CLIENTELE

We provide the following client references:

Dr. Heather Nebesniak, Superintendent  
Ord Public Schools  
320 North 19th Street  
Ord, NE 68862

Mr. Jeremy Klein, Superintendent  
Logan View Public Schools  
2163 County Road G  
Hooper, NE 68031

Mr. Darrin Max, Superintendent  
Burwell Public Schools  
190 I Street  
Burwell, NE 68823

Mr. John Poppert, Superintendent  
St. Paul Public Schools  
1305 Howard Avenue  
P.O. Box 325  
St. Paul, NE 68873

Mr. Adam Lambert, Superintendent  
Chase Count Schools  
520 East 9th Street  
Imperial, NE 69033-0577

**MITCHELL L. INMAN, JR., CPA**  
503 W. 3<sup>rd</sup> Street  
Grand Island, NE 68801  
308.382.3400

**EDUCATION &  
CERTIFICATION**

Bachelor of Science Degree, Business Administration.  
Midland Lutheran College, May 1992.  
Nebraska licensed CPA.

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2014. Staff accountant, senior staff accountant, manager, and currently a partner.

Doolittle & Lloyd, CPAs  
2012 - 2014

Grain Place Foods, Inc.  
2009 - 2012

Potts & Levering CPAs  
2009 - 2012

Oelkers & Associates, LLC  
1998 - 2009

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards.

**PROFESSIONAL  
MEMBERSHIP**

American Institute of Certified Public Accountants  
Nebraska Society of Certified Public Accountants

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Accounting and Auditing Update
- SAS Review and Update
- How to Perform the Single Audit
- Compilation and Review Reports
- Professional Ethics for CPA's
- Audit Evidence and Internal Control
- Federal and State Income Tax Institute
- New Repair Regulations Issued by Treasury

**CHARLES A. BENAL, CPA**  
503 W. 3<sup>rd</sup> Street  
Grand Island, NE 68801  
308.382.3400

**EDUCATION &  
CERTIFICATION**

Bachelor of Science Degree, Business Administration.  
University of Nebraska, Kearney, August 2006.  
Nebraska licensed CPA.

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2014. Currently a staff accountant.

Shonsey & Associates  
2008 – 2014

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork and supervision of others on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including counties.

**PROFESSIONAL  
MEMBERSHIP**

American Institute of Certified Public Accountants  
Nebraska Society of Certified Public Accountants

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

**SUSAN TEUTSCHMANN**  
503 W 3<sup>rd</sup> Street  
Grand Island, NE 68801  
308.382.3400

**EDUCATION &  
CERTIFICATION**

Bachelor of Science, Accounting  
University of Wisconsin, Platteville, December 1987  
Nebraska licensed CPA

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2019. Currently a staff accountant.

Hastings College  
2015 - 2019

Bellevue University  
2002 - 2015

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

**RYAN HIPKE**  
503 W 3<sup>rd</sup> Street  
Grand Island, NE 68801  
308.382.3400

**EDUCATION &  
CERTIFICATION**

Bachelor of Science, Agribusiness/Economics  
Bachelor of Science, Accounting  
University of Nebraska, Kearney, December 2018.

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2015. Currently a staff accountant.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

## Report on the Firm's System of Quality Control

January 21, 2021

To the Partners of Dana F. Cole & Company, LLP  
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dana F. Cole & Company, LLP has received a peer review rating of *pass*.

*Clark, Schaefer, Hackett & Co.*

Certified Public Accountants

June 07, 2021

Kent Klute  
Dana F. Cole & Company, LLP  
1248 O Street Ste 500  
LINCOLN, NE 68508

Dear Kent Klute:

It is my pleasure to notify you that on June 02, 2021, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Kary Arnold  
Finance & Peer Review Program Manager  
karnold@nevadacpa.org  
(775) 826-6800

cc: Daniel Wernke, Ryan Bruns

Firm Number: 900010013136

Review Number: 576005

Tabitha T. Burmood  
1011 2nd Street  
Gibbon, NE 68840  
[burmoodtt@gmail.com](mailto:burmoodtt@gmail.com)

December 6, 2021

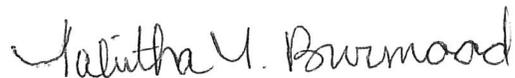
Shelton Public Schools  
210 9th Street  
Shelton, NE 68847

Dear Board Members:

Please accept this letter as my notice of my resignation from my position as Shelton's school counselor. I have accepted a position at another school at a specialized level.

Over the past four years, I have been welcomed and supported by the Shelton staff. I appreciate the professional and compassionate nature of not only the Shelton staff, but also the administration that I have had the privilege of working with these past four years. Thank you for your unwavering support and allowing me to be a part of your team.

Best regards,

A handwritten signature in black ink that reads "Tabitha T. Burmood". The signature is written in a cursive style with a large initial 'T' and 'B'.

Tabitha T. Burmood

I would like to thank the Shelton Schools system for the privilege and honor of teaching the students of Shelton for the past four years. I have enjoyed teaching and coaching the students/athletes in their journey of learning for the future.

At the end of the 2021-2022 school year I will retire as a teacher/coach from the Shelton School system. It is my wish that with the early resignation that a quality replacement can be found. The students of Shelton have a high interest in science and I would like to see a person who is enthusiastic and excited about teaching the sciences.

Thank you for the last four year,

A handwritten signature in cursive script that reads "Kent Ropers". The signature is written in black ink and is positioned above the printed name.

Kent Ropers

## **POLICY 5001: SAFETY TEAM AND THEIR DUTIES**

The safety team is responsible for planning for the safety and security of the school, staff, and students. The teams will respond to and manage any safety or security incident that occurs in the school setting or which has the potential to disrupt the orderly operation of the school system.

### **1. Membership on and Chair of Team**

The superintendent will appoint members to serve on the safety team. If the superintendent does not serve on the safety team personally, he/she shall appoint an individual to serve as the chair of the safety team. The chair of the safety team shall have the responsibility of scheduling safety team meetings, documenting safety team actions and reporting to the board at least annually on the district's All-Hazard School Safety Plan and other activities of the safety team.

### **2. Meetings of the Safety Team**

The safety team will meet at least twice annually with representatives from local law enforcement and local fire and rescue personnel. At these meetings, the team will coordinate with local agencies to prepare for and communicate about a variety of real world scenarios. The safety team will meet at such additional times as necessary to fulfill the duties given to it pursuant to this policy.

### **3. School Self-Assessment**

Education as part of its School Safety and Security Standards. This assessment shall be conducted for each school building. The team shall report the results of this self-assessment to the superintendent and to the board of education. Either the superintendent or the chair of the safety committee will also report the results of the self-assessment to the Nebraska Department of Education.

### **4. All-Hazard School Safety Plan**

The safety team will create an All-Hazard School Safety Plan. The plan must be customized to the needs of each of the school district's buildings. The plan must include all of the components required by the School Safety and Security Standards adopted by the Nebraska Department of Education, and shall meet at least the minimum indicators set by those Standards. The safety team shall share a copy of the district's All-Hazard School Safety Plan with local authorities and first responders. The chair of the safety team shall provide a copy of the district's All-Hazard School Safety Plan to the NDE Security Assessor at least one-week prior to the assessor's scheduled visit to the district.

## **5. Standard Response Protocol (SRP)**

The Safety team shall be knowledgeable about the Standard Response Protocol promoted by the “I love u guys” Foundation. The safety team will coordinate with members of the administrative team to arrange for all students, employees and other individuals who routinely use the district’s facilities to receive SRP training and guidance. The safety team will assess the need for SRP to be implemented at off campus locations where students may be present for school activities. The safety team will confer with individuals knowledgeable about students, staff or patrons who may have special needs in order for those individuals to be able to understand and implement the SRP.

## **6. Consultation With Building Principals**

The safety team shall confer with the principal of the district to ensure that visible signage is present in the building which meets the needs of local emergency responders. The safety team will review the utility of non-required drills in light of the needs and unique circumstances present within the school building. Non-required drills recommended by NDE include lock-down, lock out, evacuation, shelter and reunification process. The safety team will consult with the building principal to review both required and non-required drills.

## **7. Consultation with Threat Assessment Team**

The safety team will consult with members of the threat assessment team to determine if the district’s All-Hazard School Safety Plan has been appropriately implemented and if it should be modified or updated.

## **8. Review of Training**

The safety team shall review the training, which the school system provides for specified employees in required areas to comply with local, state, and federal regulations. The safety team shall also review any non-required training, which could be provided to appropriate staff to increase the safety and security of the school district and its students, staff and patrons. If the team believes such non-required training would be beneficial, it shall recommend to the superintendent that the training be provided to the identified staff member at district expense.

## **9. Communication with School Community and Stakeholders**

The safety team will work continuously to improve communication with the school community and relevant stakeholders. This communication shall include, but not be

limited to, the communication strategies and protocols identified in the district's All-Hazard School Safety Plan.

#### **10. Communication with the Board of Education**

The safety team will report to the board at least annually on its activities. This report may be included as part of the superintendent's report at a regular board meeting.

Adopted on: 11/14/16

Revised on: \_\_\_\_\_

Reviewed on: 10/10/16

## **POLICY 5002: CRISIS ASSISTANCE TEAM**

The school district will use a Crisis Assistance Team (CAT) to plan and coordinate efforts to deal with an emergency that involves the school, staff, and students. The primary concern will be the safety and welfare of students and staff, followed by the protection and salvaging of property.

The Crisis Assistance Team (CAT) will consist of a Primary Team and Secondary Team. The Primary Team will include the counselor and 4-6 staff members with representatives from both the elementary and secondary sides of the school. Both male and female representation on the team should also be a priority. The counselor will be considered the Team Leader of the CAT unless otherwise designated by school administration.

The Secondary Team will include the administration, support staff, a member of the Board of Education, local clergy, law enforcement, and a member of the volunteer fire and rescue department. Responsibilities of the Crisis Assistance Team shall be illustrated in the Crisis Assistance Team handbook. The handbook may be reviewed on an annual basis.

Adopted on: 2/9/09

Revised on: 10/10/11

Reviewed on:

## **POLICY 5003: CRISIS POLICY**

The following objectives apply to dealing with a crisis situation:

- a. Ensuring the safety and emotional security of students.
- b. Formulating a plan of action immediately that provides uniformity in the treatment of each crisis.
- c. Identifying those students and staff who will likely be most strongly affected by grief.
- d. Preserving, to the extent possible, the daily school routine and pre-scheduled activities so as not to draw others into deeper levels of grief than they would normally experience.
- e. Monitoring students' progress through the stages of the grief process.
- f. Making the school's resources available to parents and guardians who become concerned about their child's reaction to a crisis.

### **School Hours**

1. During a crisis situation, the administration will maintain established school hours and proceed with all co-curricular activities as scheduled whenever possible.
2. If, during a crisis situation, the parent(s) or guardian of a student decides that the student needs to be absent, this absence will be excused.

### **Access to School Facilities**

3. The school's facilities may not be used for funeral or memorial services during the school day.
4. Funeral or memorial services outside of school hours may be deemed permissible by the school board with consideration given to the recommendation from the crisis assistance team.
5. This policy does not discourage the presentation of traditional American Legion memorial services which promote patriotism.

### **Memorials**

6. Memorials often create a visual reminder of a particular crisis that may reintroduce feelings of grief for students. Therefore, the school board must

approve memorials with consideration given to the recommendation from the Crisis Assistance Team.

7. This policy is not intended to discourage the acceptance of memorial funds or specific items.

Adopted on: 4/13/09

Revised on: 10/10/11

Reviewed on:

## **POLICY 5004: STUDENT CONDUCT ON SCHOOL BUSES**

If the law requires the school district to provide transportation in some particular instances, it does not relieve parents of students of the responsibility of supervision until such time as the child boards the bus in the morning and after the child leaves the bus at the end of the school day.

Shelton Public Schools require students to conduct themselves on the bus in a manner consistent with the established standards of classroom behavior. In cases when a student does not conduct themselves properly on the bus, such instances are to be brought to the attention of the building principal by the bus driver. Children who become a serious disciplinary problem on transportation provided by the school may have their riding privileges suspended by the principal. In such cases, the parents of the children involved become responsible for seeing that their children get to and from school safely or to and from the appropriate activity.

Adopted on:

Revised on:

Reviewed on: 2/9/09

## **POLICY 5005: TRANSPORTATION OF STUDENTS**

The school district will provide free transportation, partially provide free transportation, or pay an allowance for transportation in lieu of free transportation on each day school is in session to the students who reside in the district and qualify for transportation according to the district's transportation plan. The families of students who will not be provided transportation pursuant to the district's plan or who must drive students to a pick-up point will be reimbursed according to statute if they qualify for such reimbursement. Parents seeking mileage reimbursement must submit requests to the district on forms which may be obtained from the office of the Superintendent of Schools.

When a student who has been attending the district is placed into foster care, school district staff will collaborate with state and local child welfare agencies to determine whether transportation is required under state law when it is in the child's best interest that their school of origin be maintained. The district will only provide transportation to students placed in foster care when the responsible child welfare agency agrees to reimburse the school district for the cost of transportation or when transportation is otherwise required by law. The board designates the Superintendent of Schools as the initial point of contact for child welfare agency representatives to discuss transportation issues related to children in foster care.

- Students who are homeless will be provided with transportation pursuant to Board Policy 9108.
- The district will provide transportation to tuition students in accordance with the contract provisions, if any, for services from the contracting districts.
- The use of buses for class parties, field trips, and similar purposes shall require the prior approval of the superintendent or appropriate principal.

Adopted on: 02/09/09

Revised on: 07/10/17

Reviewed on: \_\_\_\_\_

study carrels

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